

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WASHINGTON  
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

TIMOTHY L. PALMER, DEANNA M.  
PALMER, THE LAND BOUNTIFUL ONE,  
PIERCE COUNTY, US BANCORP  
FORMERLY DOING BUSINESS AS WEST  
ONE BANK,

Defendants.

Civil No. C-08-5249-RBL

**AMENDED ORDER  
OF JUDICIAL SALE**

A final judgment was entered by this Court in the above-entitled action, on June 16, 2009, (Dkt. No. 82) ordering that the United States' federal tax liens be foreclosed and that the subject property, described below, be sold pursuant to 28 U.S.C. § 2001.

The subject property is located in Pierce County at 14717 39<sup>th</sup> Avenue E., Tacoma, Washington, and is legally described as follows:

Lot 7 of Pierce County Large Lot Division recorded on September 14, 1983, under Recording No. 8309140188, in Pierce County Washington.

TOGETHER WITH a non-exclusive private road and utility easement as delineated on said Large Lot Division.

EXCEPT that portion lying within the above described lot.

SUBJECT TO: Sanitary Sewer Line Easement Agreement recorded December 21, 1984, under Recording No. 8412210273; Easement as appropriated by the City of Tacoma in Pierce County Superior Court Cause No. 132398; Easement as recorded on September 9,

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ORDER  
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1960, under No. 1900656; Easement as recorded October 17, 1984, under No. 8410170250; Easement as delineated on the face of the Pierce County Large Lot No. 8309140188; Restrictions, Conditions and Provisions contained in Pierce County Large Lot Division No. 8309140188; Matters disclosed by survey as recorded under No. 8402140308; Restrictions contained in Declaration of Protective Restrictions recorded August 23, 1985, under No. 8508230334.

(Hereinafter "the Property.")

Accordingly, it is **ORDERED** as follows:

1. The United States Marshal for the Western District of Washington, his or her representative, or an Internal Revenue Service Property Appraisal and Liquidation Specialist ("PALS"), (hereinafter reference to the Marshall or PALS shall also refer to his or her agents, officers, and representatives) is authorized and directed under 28 U.S.C. §§ 2001 and 2002 to offer for public sale and to sell the Property. The United States may choose either the United States Marshal or a PALS to carry out the sale under this Order and shall make the arrangements for any sale as set forth in this Order.

2. The Marshal or PALS is authorized to have free access to the Property and to take all actions necessary to preserve the Property, including, but not limited to, retaining a locksmith or other person to change or install locks or other security devices on any part of the property, until the deed to the Property is delivered to the ultimate purchaser.

3. The terms and conditions of the sale are as follows:

a. the sale of the Property shall be free and clear of the interests of: the United States and Defendants Timothy L. Palmer, Deanna M. Palmer, The Land Bountiful One, US Bancorp, and Pierce County;

b. the sale shall be subject to building lines, if established, all laws, ordinances, and governmental regulations (including building and zoning ordinances) affecting the Property, and easements and restrictions of record, if any;

c. the sale shall be held at the courthouse of the county or city in which the Property is located, on the Property's premises, or at any other place in accordance with the provisions of 28 U.S.C. §§ 2001 and 2002;

d. the date and time for sale are to be announced by the United States Marshal or the

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1 PALS;

2 e. notice of the sale shall be published once a week for at least four consecutive weeks  
3 before the sale in at least one newspaper regularly issued and of general circulation in Pierce County,  
4 and, at the discretion of the Marshal or the PALS, by any other notice deemed appropriate. The notice  
5 shall contain a description of the property and shall contain the terms and conditions of sale in this order  
6 of sale;

7 f. The minimum bid will be set by the Internal Revenue Service. If the minimum bid is  
8 not met or exceeded, the Marshal or the PALS may, without further permission of this Court, and under  
9 the terms and conditions in this order of sale, hold a new public sale, if necessary, and reduce the  
10 minimum bid or sell to the second highest bidder;

11 g. the successful bidder(s) shall be required to deposit at the time of the same with the  
12 Marshal or the PALS a minimum of ten percent of the bid, with the deposit to be made by certified or  
13 cashier's check payable to the United States District Court for the Western District of Washington.

14 Before being permitted to bid at the sale, bidders shall display to the Marshal or the PALS proof  
15 that they are able to comply with this requirement. No bids will be received from any person(s) who  
16 have not presented proof that, if they are the successful bidders(s), they can make the deposit required by  
17 this order of sale;

18 h. the balance of the purchase price for the Property is to be paid to the United States  
19 Marshall or a PALS (whichever person is conducting the sale) within 20 days after the date the bid is  
20 accepted, by a certified or cashier's check payable to the "U.S. District Court for the Western District of  
21 Washington." If the bidder fails to fulfill this requirement, the deposit shall be forfeited and shall be  
22 applied to cover the expenses of the sale, including commissions due under 28 U.S.C. § 1921(c), with  
23 any amount remaining to be applied to the income tax liabilities of Timothy and Deanna Palmer at issue  
24 herein. The Property shall be again offered for sale under the terms and conditions of this order of sale.  
25 The United States may bid as a credit against its judgment without tender of cash;

26 i. the sale of the Property shall be subject to confirmation by this Court. The Marshal or a

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1 PALS shall file a report of sale with the Court, together with a proposed order of confirmation of sale,  
2 within 20 days from the date of receipt of the balance of the purchase price;

3 j. on confirmation of the sale, the Marshal or PALS shall execute and deliver a deed of  
4 judicial sale conveying the property to the purchaser;

5 k. on confirmation of the sale, all interests in, liens against, or claims to, the Property that  
6 are held or asserted by all parties to this action are discharged and extinguished;

7 l. on confirmation of the sale, the recorder of deeds for Pierce County, Washington, shall  
8 cause transfer of the property to be reflected upon that county's register of title; and

9 m. the sale is ordered pursuant to 28 U.S.C. § 2001, and is made without right of  
10 redemption.

11 4. Until the property is sold, Timothy and Deanna Palmer shall take all reasonable steps  
12 necessary to preserve the property (including all buildings, improvements, fixtures and appurtenances on  
13 the property) in its current condition including, without limitation, maintaining a fire and casualty  
14 insurance policy on the property. They shall neither commit waste against the property nor cause or  
15 permit anyone else to do so. They shall neither do anything that tends to reduce the value or  
16 marketability of the property nor cause or permit anyone else to do so. The defendants shall not record  
17 any instruments, publish any notice, or take any other action (such as running newspaper advertisements  
18 or posting signs) that may directly or indirectly tend to adversely affect the value of the property or that  
19 may tend to deter or discourage potential bidders from participating in the public auction, nor shall they  
20 cause or permit anyone else to do so.

21 5. All persons occupying the property shall leave and vacate the property permanently within 10  
22 days of the date of this Order, each taking with them his or her personal property (but leaving all  
23 improvements, buildings, fixtures, and appurtenances to the property). If any person fails or refuses to  
24 leave and vacate the property by the time specified in this Order, the United States Marshal's Office,  
25 alone, is authorized to take whatever action it deems appropriate to remove such person from the  
26 premises, whether or not the sale of such property is being conducted by a PALS. If any person fails or

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1 refuses to remove his or her personal property from the property by the time specified herein, the  
2 personal property remaining on the property thereafter is deemed forfeited and abandoned, and the  
3 United States Marshal's Office is authorized to remove it and to dispose of it in any manner it deems  
4 appropriate, including sale, in which case the proceeds of the sale are to be applied first to the expenses  
5 of sale and the balance to be paid into the Court for further distribution.

6 The proceeds arising from sale are to be paid to the Clerk of this Court and applied as far as they  
7 shall be sufficient to the following items, in the order specified:

8 1. To the United States Marshal or the PALS (whichever person conducted the sale as arranged  
9 by the United States) for the costs of the sale, including any expense of maintaining the Property prior to  
10 sale;

11 2. To all taxes unpaid and matured that are owed to Pierce County for real property  
12 taxes on the property;

13 3. To the federal income taxes of Timothy L. Palmer for tax periods from 1992 through 2002  
14 and Deanna M. Palmer for tax periods from 1992 through 1996 plus all interest and penalties due and  
15 owing thereon;

16 4. Any balance remaining after the above payments shall be held by the Clerk until further order  
17 of the Court.

18 **IT IS SO ORDERED.**

19 Dated this 10<sup>th</sup> of May, 2010.

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21   
22 RONALD B. LEIGHTON  
23 UNITED STATES DISTRICT JUDGE

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27 **U.S. Department of Justice**

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